

# Non-Departmental Budget

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As required by Oregon Local Budget Law or Generally Accepted Accounting Principles, this section documents appropriations that are not associated with a specific department or activity. Each type of non-departmental transaction is explained in a separate section and includes financial data. Non-departmental items include Balance Available, Contingency, Debt Service, Interfund Loans, Interfund Transfers, Reserves, Special Payments and Unappropriated Ending Fund Balance.

## Non-Departmental Budget

## Balance Available

The Balance Available account represents the estimated resources which remain undesignated for current or future appropriation. Balance Available provides for cash flow requirements during the fiscal year. According to adopted policy, most funds should maintain a Balance Available equal to two months of operating expenses. This estimate appears in the budget for balancing purposes only. These funds cannot be expended without specific authorization by the City Council.

Overall, the Adopted FY16 Balance Available accounts have increased 2.0% from the FY15 Adopted Budget. The Systems Development Capital Project and Risk and Benefits Services' Fund Balance Available both increased due to FY15 Beginning Working Capital adjustments. Road Fund Balance Available decreased 66.8% in part due a \$1.7 million LED street lighting retrofit project. The Telecom Registration and Licensing Fund Balance Available decreased 38.2% due to an increase in Telecommunication Projects, including contributions to the City Hall and corporate software replacement projects.

	<b>FY13 Adopted Budget</b>	<b>FY14 Adopted Budget</b>	<b>FY15 Adopted Budget</b>	<b>FY15 Budget 12/31/2014</b>	<b>FY16 Adopted Budget</b>
Special Assessment Management	\$1,197,489	\$1,134,442	\$1,149,098	\$1,154,122	\$1,128,565
Public Safety Communications	379,484	863,126	419,261	445,716	602,289
Road	1,493,001	1,751,705	2,833,681	3,311,674	941,022
Telecom Registration and Licensing	3,332,721	4,243,578	4,717,967	3,683,356	2,914,256
Construction and Rental Housing	2,548,598	1,788,599	3,609,013	4,689,372	4,682,851
Solid Waste and Recycling	384,816	381,068	458,471	514,530	557,025
Community Development	0	0	0	299,008	0
Library Parks and Recreation	102,610	329,855	353,528	353,183	384,135
General Capital Projects	616,356	677,832	630,858	673,619	655,589
Systems Development Cap. Proj.	5,250,895	5,950,438	11,479,019	13,128,580	14,447,622
Transportation Capital Projects	2,029,291	163,133	97,012	254,281	374,130
Special Assessments Cap. Proj.	772,061	1,355,760	1,384,483	1,504,126	988,199
Municipal Airport	3,822,103	3,874,682	5,272,222	5,702,076	5,149,296
Parking Services	25	120,534	0	28,163	87,764
Wastewater Utility	782,438	1,250,332	993,095	1,639,359	753,771
Stormwater Utility	1,217,050	960,627	1,965,080	1,140,382	1,714,548
Ambulance Transport	577,461	241,584	51,948	35,004	2,009
Information Systems and Services	835,776	367,120	1,042,720	2,207,718	630,487
Fleet Services	2,231	243,581	93,057	211,000	456,248
Facilities Services	2,951,134	2,663,473	2,104,293	2,192,613	2,095,637
Risk and Benefits	583,934	146,069	842,181	2,764,149	2,501,142
Professional Services	2,213,400	1,286,263	1,963,040	1,667,683	1,204,485
<b>Total</b>	<b>\$31,092,874</b>	<b>\$29,793,801</b>	<b>\$41,460,027</b>	<b>\$47,599,714</b>	<b>\$42,271,070</b>

## Non-Departmental Budget

## Contingency

Contingency appropriations are authorized by ORS 294.388 to provide a resource for occurrences or emergencies that cannot be foreseen at the time of budget adoption. Authorization by the City Council is required prior to the use of these funds. When authorization is granted, appropriations are transferred from the Contingency account to the designated expenditure account in a supplemental budget.

	<b>FY13 Adopted Budget</b>	<b>FY14 Adopted Budget</b>	<b>FY15 Adopted Budget</b>	<b>FY15 Budget 12/31/2014</b>	<b>FY16 Adopted Budget</b>
General	\$47,000	\$47,000	\$47,000	\$37,000	\$32,000
<b>Total</b>	<b>\$47,000</b>	<b>\$47,000</b>	<b>\$47,000</b>	<b>\$37,000</b>	<b>\$32,000</b>

Debt service appropriations provide for the payment of principal and interest on bonds, notes, and lines of credit.

The City relies on property tax-supported bonds and full faith and credit obligations for most debt. The City does not borrow externally on a short-term basis to support operations. The City's General Obligation debt is rated "Aa1" by Moody's Investors Service and the limited tax and full faith and credit debt is rated "Aa2". The City has held a double-A rating on its debt since 1957.

General Obligation bonds that are secured by property taxes must be approved by the voters. Full faith and credit obligations are backed by the City's General Fund and may be repaid from another revenue source such as rental charges.

Certain public improvements, such as streets, sewers, and sidewalks, may be financed in the assessment program. A short-term line of credit is used to pay the initial construction costs for assessment projects prior to long-term debt issuance. Long-term assessment bonds have a limited tax pledge and are secured by placing a lien against the benefitting properties. In addition, the City maintains reserves to cover assessment payment deficiencies.

The City has one outstanding note payable. A loan from the Department of Housing and Urban Development was used to purchase property at the corner of Broadway and Willamette for redevelopment of the Broadway Commerce Center and is repaid from developer payments.

## Outstanding Indebtedness

The City's indebtedness as of July 1, 2014, is listed below:

	Interest Rates on Outstanding Bonds	Original Amount	Maturity Date	Outstanding Principal
<b>Voter Approved General Obligation Bonds:</b>				
Parks and Open Spaces, Series 2004	4.000% to 4.650%	\$6,305,000	6/1/2023	\$2,720,000
Refunding, Series 2006 *	4.000% to 4.125%	24,990,000	3/1/2019	9,815,000
Refunding, Series 2011 **	2.000% to 3.000%	10,975,000	6/1/2022	8,010,000
Street Bonds, Series 2012 Line of Credit	variable	8,000,000	6/1/2017	2,700,000
				<u>23,245,000</u>
<b>Self Supporting General Fund Secured Debt:</b>				
Improvement, Series 2006	5.100%	1,036,427	6/1/2016	76,745
Atrium Full Faith and Credit, Series 1998	4.750% to 6.200%	2,400,000	6/1/2018	735,000
Pension Obligation, Series 2002	6.850% to 7.410%	68,015,710	6/1/2028	53,878,467
Improvement, Series 2011	7.050%	580,000	12/1/2026	305,604
				<u>54,995,816</u>
<b>Notes Payable:</b>				
HUD 108	variable	7,895,000	8/1/2030	<u>7,639,000 ***</u>
<b>Total Outstanding Debt as of July 1, 2014</b>				<u><u>\$85,879,816</u></u>

\* The 2006 Refunding refinanced the 1996 Public Safety Bonds and a portion of the 1999 Parks and Open Spaces Bonds.

\*\* The 2011 Refunding refinanced the 2002 Fire Projects, 2008 Parks Athletic Fields and Open Space Bonds and a portion of the 2008 Parks Athletic Fields and Open Space Line of Credit.

\*\*\* In March 2015, an early repayment of \$1,253,000 was made on this loan from proceeds of sale of Washburne Building.

**Legal Debt Limits**

Under Oregon statutes, the City is limited in the amount of General Obligation bonds outstanding to 3% of real market value of property. The statutory limit specifically excludes assessment, sewer, and off-street parking debt. In addition, there is a separate limitation of 3% on the amount of bonds that can be outstanding for the assessment program. Full faith and credit obligations are not limited by statute.

The following schedule depicts the City's legal debt capacity and indicates the amount of marginal capacity available:

**Statutory Debt Limitation Calculation  
as of July 1, 2014**

	General Obligation Debt	Assessment Debt
Real Market Value	\$20,739,271,458	\$20,739,271,458
Debt Capacity - 3% of Real Market Value	622,178,144	622,178,144
Outstanding Debt	(23,245,000)	(382,349)
Debt reserve	76,235	442,399
Net Debt Subject to 3% Limitation	(23,168,765)	60,500
Marginal Capacity	\$599,009,379	\$622,238,194
Statutory Debt Capacity Percent	96%	100%

Note: Totals may not tie due to rounding.

**Overlapping Debt**

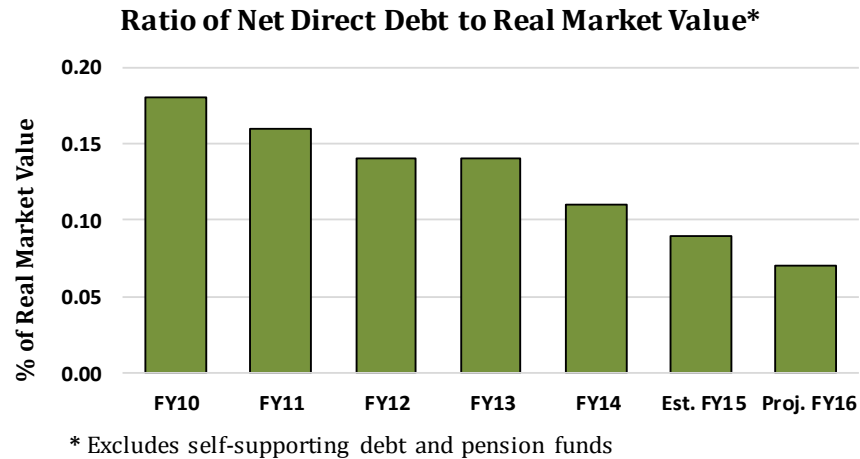
The following schedule indicates the amount of the outstanding debt for jurisdictions that overlap with the City:

**Overlapping Debt as of July 1, 2014**

Overlapping District	Total Debt	Percent Overlapping	Overlapping Debt
Lane Community College	\$121,170,456	45.33%	\$54,926,083
Lane County	97,317,273	46.06%	44,827,158
Lane Education Service District	7,285,000	46.12%	3,359,806
School District 4J (Eugene)	197,610,402	77.90%	153,941,467
School District 19 (Springfield)	100,710,372	0.00%	403
School District 52 (Bethel)	58,681,166	77.95%	45,742,732
River Road Park and Recreation District	225,000	0.03%	66
Total Net Direct Overlapping Debt			\$302,797,715

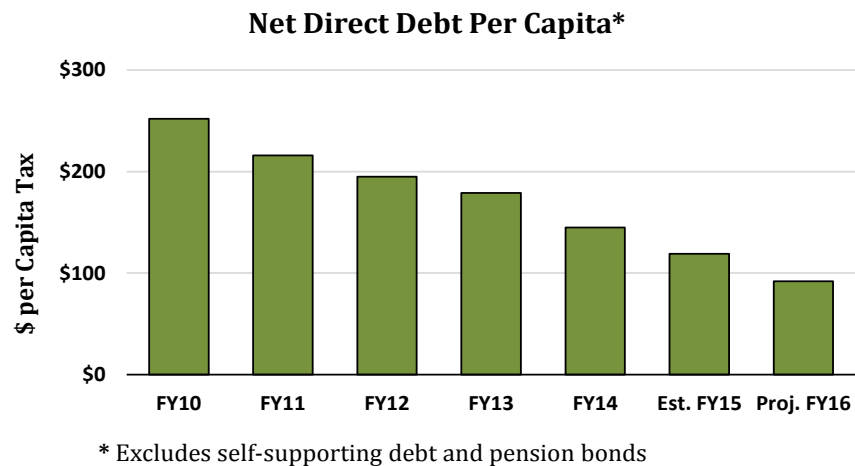
### Debt to Real Market Value

The ratio of debt to real market value is projected to be 0.08% by the end of FY16. The City has an adopted policy limiting net direct debt to no more than 1.0% of real market value.



### Debt Per Capita

The net direct debt per capita ratio is projected to be \$92 by the end of FY16.





## Debt Service Budget – All Funds

Below is a chart that sets out the budget for principal and interest on all City debt, as well as debt issuance costs.

	FY13	FY14	FY15	FY15	FY16
	Actual	Actual	Adopted	Budget	Adopted
Long Term Debt Payments			Budget	12/31/2014	Budget
General	\$231,663	\$223,600	\$0	\$0	\$0
Community Development	173,370	163,626	368,000	368,000	368,000
G.O. Debt Service	13,606,235	14,046,093	13,699,263	13,731,833	14,318,963
Special Assessment Bond Debt	251,238	164,613	412,910	412,694	367,502
Facilities Services	202,160	204,255	206,000	206,000	211,700
Risk and Benefits	5,244,373	5,509,373	5,784,500	5,784,500	6,069,400
<b>Total</b>	<b>\$19,709,039</b>	<b>\$20,311,560</b>	<b>\$20,470,673</b>	<b>\$20,503,027</b>	<b>\$21,335,565</b>

	FY13	FY14	FY15	FY15	FY16
	Actual	Actual	Adopted	Budget	Adopted
Debt Issuance Costs			Budget	12/31/2014	Budget
General Capital Projects	5,138	12,741	50,000	50,000	50,000
2008 Street Bond	6,011	15,987	10,000	10,000	10,000
<b>Total</b>	<b>\$11,149</b>	<b>\$28,728</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>

## Authorized but Unissued Debt and Future Debt Plans

In November 2006, voters approved \$27,490,000 of General Obligation bonds for parks, athletic fields and preservation of open space. As of June 30, 2015, the City had issued \$19,170,000 of debt under this authorization, leaving \$8,320,000 authorized but unissued.

In November 2012, voters approved \$43,000,000 of General Obligation bonds to fix streets. As of June 30, 2015, the City has issued \$9,500,000 of debt under this authorization, leaving \$33,500,000 authorized but unissued.

For both bonds referenced above, the City expects to issue debt to fund these projects as spending occurs in the form of a short-term line of credit repaid from property tax levies authorized by voters.

## Projected Debt Activity

The chart below sets out principal and interest payments on outstanding debt as well as projected new issuance during FY16.

FUND/BOND OR LOAN	Outstanding Principal Balance 7/01/2015	New Issuance	Principal Payments	Interest	Outstanding Principal Balance 6/30/2016
<b>COMMUNITY DEVELOPMENT FUND</b>					
HUD 108 Loan	\$6,078,000	\$0	\$248,000	\$120,000	\$5,830,000
<b>GENERAL OBLIGATION DEBT SERVICE FUND</b>					
G.O. Parks and Open Spaces, Series 2004	2,390,000	0	330,000	114,675	2,060,000
G.O. Parks, Athletic Fields and Open Space LOC *	0	700,000	700,000	160,000	0
G.O. Refunding, Series 2006	7,145,000	0	2,785,000	291,013	4,360,000
G.O. Street Bonds LOC *	0	8,290,000	8,290,000	170,000	0
G.O. Refunding, Series 2011	6,745,000	0	1,295,000	183,275	5,450,000
<b>TOTAL G.O. DEBT SERVICE FUND</b>	16,280,000	8,990,000	13,400,000	918,963	11,870,000
<b>ASSESSMENT BOND FUND</b>					
Limited Tax, Series 2006 **	60,502	0	60,502	7,000	0
Limited Tax, Series 2011 **	260,000	0	260,000	40,000	0
<b>TOTAL ASSESSMENT BOND FUND</b>	320,502	0	320,502	47,000	0
<b>FACILITIES SERVICES FUND</b>					
Atrium Full Faith and Credit, Series 1998 A and B	570,000	0	180,000	31,700	390,000
<b>RISK AND BENEFITS FUND</b>					
Pension Obligation Bonds, Series 2002	52,899,606	0	1,003,900	5,065,500	51,895,706
<b>TOTAL ALL FUNDS</b>	<b>\$76,148,108</b>	<b>\$8,990,000</b>	<b>\$15,152,402</b>	<b>\$6,183,163</b>	<b>\$69,985,706</b>

\* These revolving line of credit facilities will be drawn down as needed to pay for project costs and those draws will be repaid within the same fiscal year. Actual activity may differ.

\*\* The City remits all assessment proceeds to pay the assessment bonds twice each year. Actual activity may differ.

Interfund loan appropriations are made pursuant to ORS 294.468 and reflect loans made from one fund to another. Oregon Budget Law requires that loans appropriated for operating purposes be paid back in the following fiscal year, while capital loans must be repaid within five years.

Interfund loans are not contributions or transfers to the borrowing funds. They are used as a mechanism to ensure that sufficient cash is available in each fund to meet its obligations. Loans must be repaid with interest from the resources of the borrowing fund. Interfund loan interest repayments are considered debt service expenditures and are included in the debt service portion of the Non-Departmental Budget.

The City does not have any interfund loans outstanding.

Interfund transfers are authorized by ORS 294.361 and ORS 294.463 and represent transfers of resources between funds for the repayment of costs incurred by one fund on behalf of another, or represent transfers of equity between funds.

The majority of interfund transfers represent Central Service Allocation (CSA) payments from the various funds receiving General Fund services. Allocations are based on an internal cost allocation plan designed to recover costs in the General Fund for Council and City Manager's Office, Human Resources, Finance, Information Services, and department administration. Other transfers are described below.

**General Fund** – Transfers from the General Fund include \$2,969,300 to the General Capital Projects Fund for general capital projects, \$1,380,000 to the Fleet Services Fund for scheduled replacement of vehicles, and \$30,000 to the Transportation Capital Projects Fund for traffic calming projects.

**Road Fund** – Transfer of \$135,000 to the General Capital Projects Fund to support the City Hall Rebuild project.

**Telecom Registration/Licensing Fund** – Transfer of \$1,000,000 to the Information Systems and Services Fund for the replacement of the City's core business software and \$450,000 to the General Fund to cover a portion of telephone costs.

**Special Assessment Bond Fund** - Transfer of \$353,535 to the Information Systems and Services Fund for the replacement of the City's core business software.

**Special Assessment Capital Projects Fund** - Transfer of \$610,291 to the Information Systems and Services Fund for the replacement of the City's core business software.

**Parking Services Fund** – Transfer of \$1,250,755 to support General Fund operations, including general support and support for Downtown police officers.

**Wastewater Utility Fund** – Transfer of \$135,000 to the General Capital Projects Fund to support the City Hall Rebuild project.

**Stormwater Utility Fund** – Transfer of \$135,000 to the General Capital Projects Fund to support the City Hall Rebuild project.

**Ambulance Transport Fund** – Transfer of \$380,390 to the General Fund to support dispatch costs.

**Professional Services Fund** – Transfer of \$135,000 to the General Capital Projects Fund to support the City Hall Rebuild project.

# Non-Departmental Budget

# Interfund Transfers

## Interfund Transfer by Fund

	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Budget 12/31/2014	FY16 Adopted Budget
General	\$6,430,025	\$6,295,350	\$4,382,368	\$7,487,931	\$4,379,300
Special Assessment Management	6,000	8,000	9,000	9,000	7,000
Road	721,000	779,000	703,000	1,032,752	863,000
Public Safety Communications	173,000	188,000	186,000	186,000	197,000
Telecom Registration/Licensing	456,000	2,490,000	490,000	490,000	1,493,000
Construction and Rental Housing	630,000	677,000	744,000	744,000	820,000
Solid Waste and Recycling	97,000	77,000	104,000	104,000	74,000
Community Development	124,000	124,000	140,000	140,000	123,000
General Capital Projects	0	30,000	0	0	0
Special Assessment Bond	1,230	0	10,000	10,000	363,535
Systems Development Cap. Proj.	30,000	42,000	34,000	34,000	39,000
Special Assessments Cap. Proj.	0	0	20,000	20,000	630,291
Transportation Capital Projects	1,132,000	0	0	0	0
Municipal Airport	468,000	512,000	508,000	508,000	520,000
Parking Services	1,775,253	1,984,575	1,940,100	1,940,100	1,502,755
Wastewater Utility	1,492,000	1,408,000	1,357,000	1,492,000	1,520,000
Stormwater Utility	975,000	934,000	870,000	1,005,000	1,086,000
Ambulance Transport	833,988	898,418	947,031	947,031	932,390
Information Systems and Services	217,000	247,000	259,000	259,000	299,000
Fleet Services	362,000	364,000	343,000	343,000	356,000
Facilities Services	1,077,000	10,187,000	432,000	524,598	433,000
Risk and Benefits	162,000	180,000	152,000	152,000	129,000
Professional Services	471,000	488,000	436,000	571,000	665,000
<b>Total</b>	<b>\$17,633,496</b>	<b>\$27,913,343</b>	<b>\$14,066,499</b>	<b>\$17,999,412</b>	<b>\$16,432,271</b>

## Non-Departmental Budget

## Interfund Transfers

Interfund Transfers to Other Funds:	FY16 Adopted
From General Fund	
To General Capital Projects Fund	\$2,969,300
To Transportation Capital Projects Fund	30,000
To Fleet Services Fund	1,380,000
Subtotal	<u>4,379,300</u>
From Special Assessment Management Fund	
To General Fund*	7,000
Subtotal	<u>7,000</u>
From Public Safety Communications Fund	
To General Fund*	197,000
Subtotal	<u>197,000</u>
From Road Fund	
To General Fund*	728,000
To General Capital Projects Fund	135,000
Subtotal	<u>863,000</u>
From Telecom Registration/Licensing Fund	
To General Fund*	43,000
To General Fund	450,000
To Information Systems and Services Fund	1,000,000
Subtotal	<u>1,493,000</u>
From Construction and Rental Housing Fund	
To General Fund*	820,000
Subtotal	<u>820,000</u>
From Solid Waste and Recycling Fund	
To General Fund*	74,000
Subtotal	<u>74,000</u>
From Community Development Fund	
To General Fund*	123,000
Subtotal	<u>123,000</u>
From Special Assessment Bond Fund	
To Special Assessment Management Fund	10,000
To Information Systems and Services Fund	353,535
Subtotal	<u>363,535</u>
From System Development Capital Projects Fund	
To General Fund*	39,000
Subtotal	<u>39,000</u>
From Special Assessments Capital Projects Fund	
To Special Assessment Management Fund	20,000
To Information Systems and Services Fund	610,291
Subtotal	<u>630,291</u>

\*Interfund transfer is for the Central Services Allocation.

## Non-Departmental Budget

## Interfund Transfers

Interfund Transfers to Other Funds:	FY16 Adopted
From Municipal Airport Fund	
To General Fund*	\$520,000
Subtotal	<u>520,000</u>
From Parking Services Fund	
To General Fund*	252,000
To General Fund	1,250,755
Subtotal	<u>1,502,755</u>
From Wastewater Utility Fund	
To General Fund*	1,385,000
To General Capital Projects Fund	135,000
Subtotal	<u>1,520,000</u>
From Stormwater Utility Fund	
To General Fund*	951,000
To General Capital Projects Fund	135,000
Subtotal	<u>1,086,000</u>
From Ambulance Transport Fund	
To General Fund*	552,000
To General Fund	380,390
Subtotal	<u>932,390</u>
From Information Systems and Services Fund	
To General Fund*	299,000
Subtotal	<u>299,000</u>
From Fleet Services Fund	
To General Fund*	356,000
Subtotal	<u>356,000</u>
From Facilities Services Fund	
To General Fund*	433,000
Subtotal	<u>433,000</u>
From Risk and Benefits Fund	
To General Fund*	129,000
Subtotal	<u>129,000</u>
From Professional Services Fund	
To General Fund*	530,000
To General Capital Projects Fund	135,000
Subtotal	<u>665,000</u>
<b>TOTAL INTERFUND TRANSFERS TO OTHER FUNDS</b>	<b><u><u>\$16,432,271</u></u></b>

\*Interfund transfer is for the Central Services Allocation.

## Non-Departmental Budget

## Reserves

Reserves are resources that have been earmarked for a specific purpose during a future period. In the appropriation resolution, the line item for "Reserves" is not an expendable appropriation. Council resolution or ordinance is required to move funds out of reserves into an account for expenditure. In the FY16 Adopted Budget, overall reserves have decreased by 20.8%. The decrease is due to reductions in these funds. The Fleet Services Reserve has decreased as fleet lifecycles have been extended in recent years. The Facilities Services Reserve has decreased as construction of City Hall gets underway. The Information Systems and Services Reserve has decreased due to initial funding for the core business software replacement project.

	<b>FY13*</b> <b>Adopted</b> <b>Budget</b>	<b>FY14*</b> <b>Adopted</b> <b>Budget</b>	<b>FY15*</b> <b>Adopted</b> <b>Budget</b>	<b>FY15</b> <b>Budget</b> <b>12/31/2014</b>	<b>FY16*</b> <b>Adopted</b> <b>Budget</b>
General	\$16,776,766	\$9,679,726	\$10,989,241	\$9,876,982	\$15,331,964
Special Assessment Management	50,000	50,000	50,000	50,000	50,000
Public Safety Communications	1,097,776	1,188,070	1,414,185	900,357	903,409
Telecom Registration	0	276,907	340,907	340,907	340,907
Community Development	826,000	780,068	992,266	992,056	1,190,000
Library Parks and Recreation	2,131,494	2,320,567	2,067,895	2,233,809	2,639,530
Special Assessment Bond Debt Service	356,607	376,272	395,394	419,937	56,718
General Capital Projects	27,560	27,560	26,560	26,560	566,560
Municipal Airport	5,745,456	4,290,422	3,969,706	3,969,706	2,610,001
Information Systems and Services	2,471,524	2,634,343	2,945,985	3,823,962	755,599
Fleet Services	9,968,889	10,544,775	16,332,215	11,402,272	11,755,102
Facilities Services	8,213,079	8,522,923	10,368,607	542,000	542,000
Risk and Benefits	6,913,813	6,602,598	5,273,394	6,799,591	6,703,895
Professional Services	270,000	2,580,085	2,503,270	2,168,270	2,225,204
<b>Total</b>	<b>\$54,848,964</b>	<b>\$49,874,316</b>	<b>\$57,669,625</b>	<b>\$43,546,409</b>	<b>\$45,670,889</b>

\* Includes reserves for encumbrances.



## Non-Departmental Budget

## Special Payments

Special payments are comprised of loans to parties outside of the City and payments to other governmental agencies.

The 1999 Oregon Legislative session amended ORS 294.466 such that intergovernmental "pass-throughs" imposed by a municipality must have the expenditure and corresponding revenue formally appropriated. Examples of pass-throughs that require legal appropriations as a result of the legislation are Metropolitan Wastewater Management Commission sewer user fees dedicated to the regional management of the wastewater system, septic hauler fees, Construction Excise Tax collected on behalf of the Bethel School District, and Municipal Court fines and fees collected on behalf of other governments.

Appropriations in the Community Development Fund are for loans made for purposes primarily related to property improvement programs and a pass-through from Federal Housing and Urban Development grants sent to the Urban Renewal Agency for downtown development projects. Special Assessment Management Fund loans are for deferred sewer assessments (under both State and City deferral programs) and the City Street Subsidy Program.

Appropriations in the Public Safety Communications Fund are for the Lane Regional Interoperability Group (LRIG) regional radio system subscription fees. Beginning in FY15 financial management of LRIG system was transferred to Lane County.

	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Adopted Budget</b>	<b>FY15 Budget 12/31/2014</b>	<b>FY16 Adopted Budget</b>
General	\$987,156	\$617,749	\$800,000	\$800,000	\$700,000
Special Assessment Management	9,637	0	30,000	30,000	30,000
Public Safety Communications	0	500,000	354,559	354,559	0
Construction and Rental Housing	483,515	647,407	640,000	640,000	800,000
Community Development	1,760,547	946,317	7,233,519	7,083,838	9,329,959
Stormwater Utility	200	300	15,000	15,000	15,000
Wastewater Utility	21,815,133	23,531,509	25,490,500	25,490,500	26,644,900
<b>Total</b>	<b>\$25,056,188</b>	<b>\$26,243,282</b>	<b>\$34,563,578</b>	<b>\$34,413,897</b>	<b>\$37,519,859</b>

## Non-Departmental Budget

## Unappropriated Ending Fund Balance

The Unappropriated Ending Fund Balance (UEFB), authorized by ORS 294.398, allows cash to be set aside for the period between the beginning of the next fiscal year and late fall when sufficient property tax revenues are collected to finance expenditures. The property tax-supported funds require this reserve. In these funds, expenditures exceed revenues received between July 1 and the first property tax receipts in November. Once the UEFB has been adopted as part of the budget, Oregon Budget Law stipulates that it cannot be decreased – it cannot be spent in the current budget year unless there is a revenue shortfall or a catastrophic emergency. The UEFB represents an estimate of the unexpended resources that will be carried over to the next fiscal year.

In July 1997, the City Council adopted a policy which requires the UEFB to be budgeted at a level that sustains two months of operating expenditures in the main subfund of the General Fund.

	<b>FY13 Adopted Budget</b>	<b>FY14 Adopted Budget</b>	<b>FY15 Adopted Budget</b>	<b>FY15 Budget 12/31/2014</b>	<b>FY16 Adopted Budget</b>
General	\$21,150,000	\$21,670,000	\$21,710,000	\$21,710,000	\$23,040,000
<b>Total</b>	<b>\$21,150,000</b>	<b>\$21,670,000</b>	<b>\$21,710,000</b>	<b>\$21,710,000</b>	<b>\$23,040,000</b>